

COUNTY OF BRUNSWICK NORTH CAROLINA

***MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)***

FOR THE PERIOD ENDED OCTOBER 31, 2012



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

Exhibit

INTRODUCTORY SECTION

Brunswick County Board of Commissioners Action Agenda Item

FINANCIAL SECTION

Financial Statements:

- C Balance Sheet - Governmental Funds
- D Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
- E Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund and the County Capital Reserve Fund

Schedule

MAJOR GOVERNMENTAL FUNDS:

- A-1 Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance -General Fund
- A-2 Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund
- A-3 Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund

NON MAJOR GOVERNMENTAL FUNDS:

- B-1 Combining Balance Sheet - Non Major Special Revenue Governmental Funds
- B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds
- B-3 Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Occupancy Tax Fund
- B-4 Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund
- B-5 Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund
- B-6 Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

Schedule

MAJOR ENTERPRISE FUNDS:

- C-1 Combining Balance Sheet - Water Fund (Non-GAAP)
- C-2 Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)
- C-3 Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)
- D-1 Combining Balance Sheet - Wastewater Fund (Non-GAAP)
- D-2 Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)
- D-3 Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)

NON MAJOR ENTERPRISE FUNDS:

INTERNAL SERVICE FUND

- E-1 Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance-Workers' Compensation Internal Service Fund (Non-GAAP)
- E-2 Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance-Health Internal Service Fund (Non-GAAP)

OTHER INFORMATIONAL REPORTS:

Summary of Cash and Investments



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
2012

TO: Marty K. Lawing, County Manager

ACTION ITEM #: _____

FROM: Ann Hardy
Ext. # 2060

MEETING DATE: 11/5/2012

DATE SUBMITTED: 11/5/2012

ISSUE/ACTION REQUESTED:

PUBLIC HEARING: ☐ YES ☐ NO

Financial Report for period ended 10/31/12(UNAUDITED) for information. All reports are provided at: <http://www.brunswickcountync.gov/Portals/0/bcfiles/CurrentFYFinancialReport.pdf>

BACKGROUND/PURPOSE OF REQUEST:

General Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the General Fund for the period ended 10/31/12 on the cash basis with comparative actual amounts for the period ended 10/31/11.

Total revenues for the General Fund at 10/31/12 are \$33.7 million compared to \$35.3 million at 10/31/11 for a decrease of \$1.6 million or 4.7%. However, the property tax revenue was impacted by the timing of a major bank escrow payment that was received near the end of October in FY 11 in the amount of \$4.9 million. The major bank escrow payment was received in November in FY 12 in the amount of \$6.4 million and is not reflected in the 10/31/12 report. Total revenues collected are 22.4% of the amended budget for the fiscal year and appears to be consistent with or better than the prior fiscal year.

Total expenditures for the General Fund at 10/31/12 are \$46.4 million compared to \$45 million at 10/31/11 for an increase of \$1.4 million or 3.06%. Total expenditures are 30.4% of the budget for the fiscal year.

Total fiscal year-to-date revenues are less than total expenditures by \$12.7 million as compared to \$9.7 million in the prior year for a negative net difference of \$3.0 million which is due to the timing difference in the major bank escrow payment and the 3% increase in expenditures. There were no net transfers to other funds in either year.

Water Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual and changes in fund balance for the Water Fund for the period ended 10/31/12 on the cash basis with comparative actual amounts for the period ended 10/31/11.

Total revenues for the Water Fund at 10/31/12 are \$8.3 million compared to \$8.7 million at 10/31/11 for a decrease of \$0.4 million or 5.2%, mainly due to less irrigation consumption in the current fiscal year. Total revenues are 41% of the budget for the fiscal year.

Total expenditures for the Water Fund at 10/31/12 are \$5.6 million compared to \$5.7 million at 10/31/11 for a decrease of \$0.1 million or 2.9%. Expenditures are 31% of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures by \$2.7 million as compared to \$3.0 million in the prior year for a net decline of \$0.3. There were no net transfers to other funds as of 10/31/12 compared to transfers to the water capital project fund of \$2.7 million at 10/31/11.

Wastewater Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the Wastewater Fund for the period ended 10/31/12 on the cash basis with comparative actual amounts for the period ended 10/31/11.

Total revenues for the Wastewater Fund at 10/31/12 are \$6.2 million compared to \$4.6 million at 10/31/11 for an increase of \$1.4 million, mainly due to partner debt reimbursements and the additional customers in Calabash and Sunset Beach. Total revenues are currently 31% of the budget for the fiscal year.

Total expenditures for the Wastewater Fund at 10/31/12 are \$4.6 million compared to \$4.5 million for an increase of \$0.1 million. Total expenditures are currently 23% of the budget for the fiscal year.

Revenues are greater than expenditures at 10/31/12 by \$1.6 million compared to \$0.1 million at 10/31/11 for an increase of \$1.5 million. There were no net transfers to other funds 10/31/12 compared to net transfers to the sewer capital project fund of \$2.4 million at 10/31/11.

Key Indicators of Revenues and Expenditures

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 10/31/12 reports that the County had \$109.3 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$23.3 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.14%.

The various unaudited financial reports are presented for information and no action is requested.

FISCAL IMPACT:

BUDGET AMENDMENT REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
CAPITAL PROJECT/GRANT ORDINANCE REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
PRE-AUDIT CERTIFICATION REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
REVIEWED BY DIRECTOR OF FISCAL OPERATIONS	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

CONTRACTS/AGREEMENTS:

REVIEWED BY COUNTY ATTORNEY:	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
-------------------------------------	------------------------------	-----------------------------	------------------------------

ADVISORY BOARD RECOMMENDATION:

COUNTY MANAGER'S RECOMMENDATION:



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
2012

ATTACHMENTS:

1. _____
 2. _____
 3. _____
-

ACTION OF THE BOARD OF COMMISSIONERS

APPROVED:

☐

DENIED:

☐

DEFERRED

UNTIL:

ATTEST:

CLERK TO THE BOARD

SIGNATURE

OTHER:

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

October 31, 2012

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash, cash equivalents and investments	46,096,086	\$ 12,280,043	9,168,263	\$ 556,112	\$ 68,100,504
Cash, cash equivalents and investments - restricted	214,566	-	1,445,977	-	1,660,543
Interest receivable	45,159	8,831	6,675	836	61,501
Taxes receivable - net	99,285,598	-	-	-	99,285,598
Receivables - net	989,294	-	-	-	989,294
Due from other governmental agencies	554,423	5,964	-	1	560,388
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Total assets	<u>\$ 147,185,126</u>	<u>\$ 12,294,838</u>	<u>\$ 10,620,915</u>	<u>\$ 556,949</u>	<u>\$ 170,657,828</u>
Liabilities, Equity, and Other Credits:					
Liabilities:					
Accounts payable and other liabilities	\$ 568,365	\$ -	\$ -	\$ 1,612	\$ 569,977
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	<u>99,620,807</u>	-	-	-	<u>99,620,807</u>
Total liabilities	<u>100,189,172</u>	-	-	<u>1,612</u>	<u>100,190,784</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	6,791,503	-	-	1,268,032	8,059,535
Restricted -other	3,352,551	-	1,647,557	1,101,588	6,101,696
Committed	214,566	12,294,838	8,973,358	-	21,482,762
Assigned	3,871,533	-	-	-	3,871,533
Unreserved	<u>32,765,801</u>	-	-	<u>(1,814,283)</u>	<u>30,951,518</u>
Total equity and other credits	<u>46,995,954</u>	<u>12,294,838</u>	<u>10,620,915</u>	<u>555,337</u>	<u>70,467,044</u>
Total liabilities, equity and other credits	<u>\$ 147,185,126</u>	<u>\$ 12,294,838</u>	<u>\$ 10,620,915</u>	<u>\$ 556,949</u>	<u>\$ 170,657,828</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED OCTOBER 31, 2012

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 20,043,796	\$ -	\$ -	\$ -	\$ 20,043,796
Local option sales taxes	3,646,532	-	-	-	3,646,532
Other taxes and licenses	755,266	-	-	716,873	1,472,139
Unrestricted intergovernmental revenues	50,050	-	-	-	50,050
Restricted intergovernmental revenues	5,749,748	59,489	151,485	(360,147)	5,600,575
Permits and fees	869,795	-	-	48,367	918,162
Sales and services	2,363,599	-	-	-	2,363,599
Investment earnings	17,938	9,156	9,335	482	36,911
Other	177,265	-	-	-	177,265
Total revenues	<u>33,673,989</u>	<u>68,645</u>	<u>160,820</u>	<u>405,575</u>	<u>34,309,029</u>
Expenditures:					
Current:					
General government	3,394,547	-	-	30,892	3,425,439
Public safety	9,644,911	-	-	112,374	9,757,285
Central services	4,132,108	-	-	-	4,132,108
Human services	7,629,287	-	-	-	7,629,287
Transportation	304,254	210,899	-	-	515,153
Environmental protection	4,427,101	-	-	-	4,427,101
Culture and recreation	1,195,664	31,210	-	-	1,226,874
Economic and physical development	1,474,812	13,217	-	787,623	2,275,652
Education	12,225,052	-	1,384,870	-	13,609,922
Debt Service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	1,947,626	-	-	-	1,947,626
Total expenditures	<u>46,375,362</u>	<u>255,326</u>	<u>1,384,870</u>	<u>930,889</u>	<u>48,946,447</u>
Revenues over (under) expenditures	<u>(12,701,373)</u>	<u>(186,681)</u>	<u>(1,224,050)</u>	<u>(525,314)</u>	<u>(14,637,418)</u>
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	-
Payment to escrow agent for refunded debt	-	-	-	-	-
Transfers from other funds	-	-	-	15,000	15,000
Transfers to other funds	(15,000)	-	-	-	(15,000)
Premiums on bonds issued	-	-	-	-	-
Discounts on bonds issued	-	-	-	-	-
Debt financing issued	-	-	-	-	-
Total other financing sources (uses)	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>(12,716,373)</u>	<u>(186,681)</u>	<u>(1,224,050)</u>	<u>(510,314)</u>	<u>(14,637,418)</u>
Fund balance, beginning of year	<u>59,712,327</u>	<u>12,481,519</u>	<u>11,844,965</u>	<u>1,065,651</u>	<u>85,104,462</u>
Fund balance, end of year to date	<u>\$ 46,995,954</u>	<u>\$ 12,294,838</u>	<u>\$ 10,620,915</u>	<u>\$ 555,337</u>	<u>\$ 70,467,044</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2012

	General Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 105,111,312	\$ 105,111,312	\$ 20,043,796	\$ (85,067,516)
Local option sales taxes	15,661,801	15,661,801	3,646,532	(12,015,269)
Other taxes and licenses	2,004,000	2,004,000	755,266	(1,248,734)
Unrestricted intergovernmental revenues	1,298,489	1,298,489	50,050	(1,248,439)
Restricted intergovernmental revenues	14,762,317	15,448,763	5,749,748	(9,699,015)
Permits and fees	2,494,214	2,494,214	869,795	(1,624,419)
Sales and services	7,293,504	7,312,992	2,363,599	(4,949,393)
Investment earnings	56,100	56,100	17,938	(38,162)
Other	1,094,771	1,126,371	177,265	(949,106)
Total revenues	<u>149,776,508</u>	<u>150,514,042</u>	<u>33,673,989</u>	<u>(116,840,053)</u>
Expenditures:				
Current:				
General government	9,626,100	10,480,376	3,394,547	7,085,829
Central services	12,520,684	12,672,590	4,132,108	8,540,482
Public safety	29,456,958	30,789,876	9,644,911	21,144,965
Transportation	138,390	373,450	304,254	69,196
Environmental protection	13,521,914	13,527,395	4,427,101	9,100,294
Economic and physical development	4,859,835	4,965,886	1,474,812	3,491,074
Human services	24,419,341	25,048,806	7,629,287	17,419,519
Education	36,675,154	36,675,154	12,225,052	24,450,102
Culture and recreation	3,735,204	3,762,994	1,195,664	2,567,330
Debt Service:				
Principal retirement	9,910,000	9,910,000	-	9,910,000
Interest and fiscal charges	4,265,190	4,280,190	1,947,626	2,332,564
Total expenditures	<u>149,128,770</u>	<u>152,486,717</u>	<u>46,375,362</u>	<u>106,111,355</u>
Revenues over (under) expenditures	<u>647,738</u>	<u>(1,972,675)</u>	<u>(12,701,373)</u>	<u>(10,728,698)</u>
Other Financing Sources (Uses):				
Long-term debt issued	-	-	-	-
Advance repayment of debt	-	-	-	-
Premiums on bonds	-	-	-	-
Discounts on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers from other funds	513,300	513,300	-	(513,300)
Transfers to other funds	(2,009,158)	(2,024,158)	(15,000)	2,009,158
Contingency	(400,000)	(388,000)	-	388,000
Appropriated fund balance	1,248,120	3,871,533	-	(3,871,533)
Total other financing sources (uses)	<u>(647,738)</u>	<u>1,972,675</u>	<u>(15,000)</u>	<u>(1,987,675)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>(12,716,373)</u>	<u>\$ (12,716,373)</u>
Fund balance, beginning of year			<u>59,712,327</u>	
Fund balance, end of year to date			<u>\$ 46,995,954</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED OCTOBER 31, 2011

	Original Budget	Current Budget	October 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	October 31, 2011
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 101,911,312	\$ 101,911,312	\$ 18,449,078	\$ (83,462,234)	18%	101,517,545	20,849,265
Prior year taxes	2,500,000	2,500,000	1,416,398	(1,083,602)	57%	3,240,025	1,472,856
Penalties and interest	700,000	700,000	178,320	(521,680)	25%	702,548	161,645
	<u>105,111,312</u>	<u>105,111,312</u>	<u>20,043,796</u>	<u>(85,067,516)</u>	<u>19%</u>	<u>105,460,118</u>	<u>22,483,766</u>
Local Option Sales Taxes:							
Article 39 (1%)	6,342,860	6,342,860	1,716,589	(4,626,271)	27%	6,679,861	1,642,025
Article 40 (1/2%)	4,990,715	4,990,715	891,101	(4,099,614)	18%	4,862,026	857,396
Article 42 (1/2%)	4,328,226	4,328,226	1,037,974	(3,290,252)	24%	4,450,742	988,968
Article 44 (1/2%)	-	-	868	868	#DIV/0!	4,079	1,506
	<u>15,661,801</u>	<u>15,661,801</u>	<u>3,646,532</u>	<u>(12,015,269)</u>	<u>23%</u>	<u>15,996,708</u>	<u>3,489,895</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	128,000	128,000	43,026	(84,974)	34%	167,625	48,196
Deed stamp excise tax	1,800,000	1,800,000	680,672	(1,119,328)	38%	1,751,708	575,966
Solid waste tax	42,000	42,000	10,835	(31,165)	26%	47,124	11,046
White goods disposal tax	34,000	34,000	20,733	(13,267)	61%	49,998	7,772
	<u>2,004,000</u>	<u>2,004,000</u>	<u>755,266</u>	<u>(1,248,734)</u>	<u>38%</u>	<u>2,016,455</u>	<u>642,980</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	890,280	890,280	-	(890,280)		1,077,537	
Beer and wine tax	248,000	248,000	-	(248,000)	0%	248,109	-
Jail fees	160,209	160,209	50,050	(110,159)	31%	188,852	43,175
	<u>1,298,489</u>	<u>1,298,489</u>	<u>50,050</u>	<u>(1,248,439)</u>	<u>4%</u>	<u>1,514,498</u>	<u>43,175</u>
Restricted Intergovernmental:							
State and federal grant	14,585,914	15,272,360	5,678,963	(9,593,397)	37%	17,739,631	4,981,310
ARRA federal grant	13,403	13,403	7,202	(6,201)	54%	67,626	47,161
Court facility fees	140,000	140,000	39,056	(100,944)	28%	143,957	36,486
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,716	-
ABC education requirement	-	-	6,000	6,000	#DIV/0!	1,656	1,656
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	1,183	1,183
State drug tax	18,000	18,000	18,527	527	103%	43,135	15,432
	<u>14,762,317</u>	<u>15,448,763</u>	<u>5,749,748</u>	<u>(9,699,015)</u>	<u>37%</u>	<u>18,000,904</u>	<u>5,083,228</u>
Permits and Fees:							
Building permits	728,500	728,500	250,071	(478,429)	34%	812,456	239,657
Recording fees	649,100	649,100	255,176	(393,924)	39%	701,458	242,549
Inspection fees	118,000	118,000	40,035	(77,965)	34%	139,595	39,074
Concealed handgun permit	69,369	69,369	28,450	(40,919)	41%	87,260	17,755
Other permit and fees	929,245	929,245	296,063	(633,182)	32%	1,060,948	305,826
	<u>2,494,214</u>	<u>2,494,214</u>	<u>869,795</u>	<u>(1,624,419)</u>	<u>35%</u>	<u>2,801,717</u>	<u>844,861</u>
Sales and Services:							
Solid waste fees	1,000,000	1,000,000	342,454	(657,546)	34%	1,211,065	333,771
School resource officer reimbursement	853,601	864,989	98,790	(766,199)	11%	751,300	93,981
Rents	1,000	1,000	34,388	33,388	3439%	86,145	1,333
EMS Charges	3,165,000	3,165,000	1,019,886	(2,145,114)	32%	2,713,409	1,029,410
Food Services	-	-	-	-	#DIV/0!	444,294	267,769
Public health user fees	682,984	682,984	242,700	(440,284)	36%	835,939	260,554
Sheriff animal protective services fees	60,000	60,000	31,571	(28,429)	53%	-	-
Social services fees	52,800	52,800	19,809	(32,991)	38%	53,248	15,516
Public housing fees	26,874	26,874	6,121	(20,753)	23%	47,955	14,912
Tax collection fees	205,000	205,000	36,834	(168,166)	18%	218,521	35,613
Other sales and services	740,045	748,145	312,024	(436,121)	42%	799,562	147,341
Register of deeds	256,600	256,600	93,705	(162,895)	37%	270,286	
Marriage licenses	52,800	52,800	21,360	(31,440)	40%	58,871	
Recreation services	196,800	196,800	103,957	(92,843)	53%	220,402	117,567
	<u>7,293,504</u>	<u>7,312,992</u>	<u>2,363,599</u>	<u>(4,949,393)</u>	<u>32%</u>	<u>7,710,997</u>	<u>2,317,767</u>
Investment earnings	<u>56,100</u>	<u>56,100</u>	<u>17,938</u>	<u>(38,162)</u>	<u>32%</u>	<u>217,748</u>	<u>63,440</u>
Other:							
Tax refunds - sales and gas tax	500	500	479	(21)	96%	1,099	0
ABC bottles 1 cent and 5 cent bottle taxes	42,000	42,000	13,780	(28,220)	33%	47,471	13,902
ABC Profit Distribution	24,000	24,000	-	(24,000)	0%	24,000	6,000
Contributions	1,500	10,100	23,527	13,427	233%	44,696	32,926

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED OCTOBER 31, 2011

	Original Budget	Current Budget	October 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	October 31, 2011
Other revenues	1,026,771	1,049,771	139,479	(910,292)	13%	1,324,065	318,680
	1,094,771	1,126,371	177,265	(949,106)	16%	1,441,331	371,508
Total revenues	149,776,508	150,514,042	33,673,989	(116,840,053)	22.4%	155,160,476	35,340,620
Expenditures:							
General Government:							
Governing Body:							
Salaries	266,506	241,490	75,816	165,674	31%	267,850	82,319
Fringe benefits	88,127	75,647	20,999	54,648	28%	73,870	23,796
Operating costs	64,764	64,764	28,996	35,768	45%	44,643	23,897
Capital outlay	-	-	-	-	#DIV/0!	-	-
	419,397	381,901	125,811	256,090	33%	386,363	130,012
County Administration:							
Salaries	675,478	685,782	214,145	471,637	31%	679,718	211,120
Fringe benefits	212,294	214,326	65,743	148,583	31%	204,104	63,930
Operating costs	54,530	54,530	9,289	45,241	17%	35,237	15,745
Capital outlay	-	-	-	-	#DIV/0!	-	-
	942,302	954,638	289,177	665,461	30%	919,059	290,795
Finance:							
Salaries	588,938	599,748	179,974	419,774	30%	626,671	192,633
Fringe benefits	200,661	202,793	63,144	139,649	31%	213,094	68,849
Operating costs	341,225	384,428	146,174	238,254	38%	305,130	50,775
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,130,824	1,186,969	389,292	797,677	33%	1,144,895	312,257
Tax Administration:							
Salaries	1,326,233	1,346,868	402,175	944,693	30%	1,323,889	405,361
Fringe benefits	523,635	527,704	159,482	368,222	30%	517,414	163,543
Operating costs	287,800	913,396	595,630	317,766	65%	436,508	104,295
Capital outlay	-	-	-	-	#DIV/0!	-	-
	2,137,668	2,787,968	1,157,287	1,630,681	42%	2,277,811	673,199
Revenue Collector:							
Salaries	367,262	371,110	111,244	259,866	30%	397,185	126,193
Fringe benefits	159,957	160,716	49,022	111,694	31%	170,082	56,880
Operating costs	67,350	67,350	11,334	56,016	17%	52,947	12,463
Capital outlay	-	-	-	-	#DIV/0!	-	-
	594,569	599,176	171,600	427,576	29%	620,214	195,536
Geographic Information:							
Salaries	367,501	373,720	112,440	261,280	30%	372,689	110,617
Fringe benefits	134,740	135,966	42,314	93,652	31%	134,264	42,097
Operating costs	79,170	79,170	33,305	45,865	42%	46,074	30,606
Capital outlay	12,000	12,000	-	12,000	0%	-	-
	593,411	600,856	188,059	412,797	31%	553,027	183,320
County Attorney:							
Salaries	302,221	306,839	94,399	212,440	31%	294,942	81,134
Fringe benefits	95,174	96,085	29,593	66,492	31%	96,043	26,084
Operating costs	248,880	248,880	59,032	189,848	24%	283,404	43,945
Capital outlay	-	-	-	-	#DIV/0!	-	-
	646,275	651,804	183,024	468,780	28%	674,389	151,163
Court Facilities:							
Salaries	70,880	103,885	34,763	69,122	33%	102,619	33,511
Fringe benefits	22,874	38,412	12,312	26,100	32%	35,750	9,915
Operating costs	189,535	182,891	38,417	144,474	21%	117,933	29,626
Capital outlay	205,975	205,975	-	205,975	0%	-	-
	489,264	531,163	85,492	445,671	16%	256,302	73,052
Board of Elections:							
Salaries	364,060	393,534	91,832	301,702	23%	340,143	71,184
Fringe benefits	97,785	98,489	28,710	69,779	29%	89,506	27,522
Operating costs	79,971	149,967	30,724	119,243	20%	123,338	12,683
	541,816	641,990	151,266	490,724	24%	552,987	111,389
Register of Deeds:							
Salaries	611,396	622,537	190,245	432,292	31%	684,620	204,103
Fringe benefits	278,287	280,483	89,269	191,214	32%	311,389	97,258
Operating costs	1,240,891	1,240,891	374,025	866,866	30%	1,217,144	337,698
	2,130,574	2,143,911	653,539	1,490,372	30%	2,213,153	639,059
Total general government	9,626,100	10,480,376	3,394,547	7,085,829	32%	9,598,200	2,759,782
Central Services:							

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED OCTOBER 31, 2011

	Original Budget	Current Budget	October 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	October 31, 2011
Management Information Systems:							
Salaries	577,212	584,247	162,573	421,674	28%	572,010	180,923
Fringe benefits	202,809	204,196	56,939	147,257	28%	197,139	65,359
Operating costs	466,650	466,650	84,961	381,689	18%	297,609	111,695
Capital outlay	55,000	55,000	-	55,000	0%	8,651	-
	<u>1,301,671</u>	<u>1,310,093</u>	<u>304,473</u>	<u>1,005,620</u>	<u>23%</u>	<u>1,075,409</u>	<u>357,977</u>
Service Center:							
Salaries	573,538	582,371	177,888	404,483	31%	585,498	175,682
Fringe benefits	228,714	230,455	72,712	157,743	32%	229,052	72,583
Operating costs	589,800	670,625	104,249	566,376	16%	214,783	10,643
Capital outlay	38,500	33,000	5,901	27,099	18%	23,790	8,334
	<u>1,430,552</u>	<u>1,516,451</u>	<u>360,750</u>	<u>1,155,701</u>	<u>24%</u>	<u>1,053,123</u>	<u>267,242</u>
Engineering:							
Salaries	304,429	309,580	86,965	222,615	28%	269,580	90,514
Fringe benefits	104,519	105,535	30,654	74,881	29%	91,637	32,079
Operating costs	34,340	34,340	7,963	26,377	23%	23,904	8,872
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>443,288</u>	<u>449,455</u>	<u>125,582</u>	<u>323,873</u>	<u>28%</u>	<u>385,121</u>	<u>131,465</u>
Operation Services:							
Salaries	1,853,890	1,884,555	589,070	1,295,485	31%	1,956,694	602,294
Fringe benefits	806,901	812,945	258,524	554,421	32%	814,274	261,202
Operating costs	2,874,315	2,874,315	721,352	2,152,963	25%	3,192,016	857,284
Capital outlay	113,500	113,500	68,027	45,473	60%	32,055	20,091
	<u>5,648,606</u>	<u>5,685,315</u>	<u>1,636,973</u>	<u>4,048,342</u>	<u>29%</u>	<u>5,995,039</u>	<u>1,740,871</u>
Non-departmental:							
Salaries	-	10,221	10,220	1	100%	-	-
Fringe benefits	2,333,000	2,322,779	851,479	1,471,300	37%	2,016,202	909,682
Operating costs	1,363,567	1,378,276	842,631	535,645	61%	1,302,474	773,472
Capital outlay	-	-	-	-	#DIV/0!	9,465	-
	<u>3,696,567</u>	<u>3,711,276</u>	<u>1,704,330</u>	<u>2,006,946</u>	<u>46%</u>	<u>3,328,141</u>	<u>1,683,154</u>
Food Services:							
Salaries	-	-	-	-	#DIV/0!	304,496	94,434
Fringe benefits	-	-	-	-	#DIV/0!	154,317	48,139
Operating costs	-	-	-	-	#DIV/0!	76,259	134,243
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>535,072</u>	<u>276,816</u>
Total central services	<u>12,520,684</u>	<u>12,672,590</u>	<u>4,132,108</u>	<u>8,540,482</u>	<u>33%</u>	<u>12,371,905</u>	<u>4,457,525</u>
Public Safety:							
District Attorney:							
Salaries	-	1,532	1,532	-	100%	117,625	10,816
Fringe benefits	-	-	-	-	#DIV/0!	62	62
Operating costs	83,000	83,000	29,907	53,093	36%	85,084	33,592
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>83,000</u>	<u>84,532</u>	<u>31,439</u>	<u>53,093</u>	<u>37%</u>	<u>202,771</u>	<u>44,470</u>
Sheriff:							
Salaries	6,143,104	6,268,364	1,967,681	4,300,683	31%	6,377,372	1,909,526
Fringe benefits	2,280,612	2,314,320	728,114	1,586,206	31%	2,304,298	711,502
Operating costs	1,860,064	1,931,387	736,779	1,194,608	38%	2,174,419	774,015
Capital outlay	494,828	518,361	78,636	439,725	15%	523,268	-
	<u>10,778,608</u>	<u>11,032,432</u>	<u>3,511,210</u>	<u>7,521,222</u>	<u>32%</u>	<u>11,379,357</u>	<u>3,395,043</u>
Criminal Justice Partnership:							
Salaries	90,796	92,331	28,367	63,964	31%	92,519	27,919
Fringe benefits	35,701	35,916	8,540	27,376	24%	36,047	11,401
Operating costs	52,055	52,055	15,809	36,246	30%	104,725	15,560
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>178,552</u>	<u>180,302</u>	<u>52,716</u>	<u>127,586</u>	<u>29%</u>	<u>233,291</u>	<u>54,880</u>
Detention Center:							
Salaries	3,533,121	3,578,443	1,081,341	2,497,102	30%	3,584,007	1,034,450
Fringe benefits	1,443,285	1,452,299	449,236	1,003,063	31%	1,440,533	441,478
Operating costs	1,429,043	1,524,143	422,984	1,101,159	28%	2,044,725	650,659
Capital outlay	38,519	38,519	24,835	13,684	64%	-	-
	<u>6,443,968</u>	<u>6,593,404</u>	<u>1,978,396</u>	<u>4,615,008</u>	<u>30%</u>	<u>7,069,265</u>	<u>2,126,587</u>
Emergency Medical:							
Salaries	3,901,903	3,954,741	1,189,432	2,765,309	30%	3,838,062	1,152,633
Fringe benefits	1,414,679	1,425,061	434,864	990,197	31%	1,308,379	399,994
Operating costs	1,049,890	1,049,890	413,609	636,281	39%	980,591	367,689
Capital outlay	377,150	511,402	138,286	373,116	27%	242,818	25,564

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED OCTOBER 31, 2011

	Original Budget	Current Budget	October 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	October 31, 2011
	6,743,622	6,941,094	2,176,191	4,764,903	31%	6,369,850	1,945,880
Emergency Management:							
Salaries	410,021	377,971	116,516	261,455	31%	375,429	120,685
Fringe benefits	141,760	125,961	40,576	85,385	32%	125,915	40,871
Operating costs	233,206	260,717	72,069	188,648	28%	250,594	62,356
Capital outlay	56,500	357,701	331,646	26,055	93%	18,996	-
	841,487	1,122,350	560,807	561,543	50%	770,934	223,912
Other Agencies:							
Fire districts	300,000	300,000	116,250	183,750	39%	244,250	88,000
Rescue Squads	262,200	262,200	71,035	191,165	27%	224,454	54,242
	562,200	562,200	187,285	374,915	33%	468,704	142,242
Public Inspections:							
Salaries	484,595	492,796	152,291	340,505	31%	544,473	169,667
Fringe benefits	184,529	186,125	58,901	127,224	32%	202,434	65,593
Operating costs	77,840	77,840	14,125	63,715	18%	59,893	19,358
Capital outlay	-	-	-	-	#DIV/0!	-	-
	746,964	756,761	225,317	531,444	30%	806,800	254,618
Coroner:							
Operating costs	80,000	80,000	22,325	57,675	28%	92,589	21,500
Central Communications:							
Salaries	1,283,163	1,300,918	375,772	925,146	29%	1,281,536	363,317
Fringe benefits	532,739	536,228	157,808	378,420	29%	508,672	150,719
Operating costs	296,000	703,923	106,251	597,672	15%	374,582	223,214
Capital outlay	135,000	135,000	9,040	125,960	7%	396,948	-
	2,246,902	2,676,069	648,871	2,027,198	24%	2,561,738	737,250
Animal Control:							
Salaries	397,121	402,199	126,074	276,125	31%	412,683	135,956
Fringe benefits	167,059	168,058	52,377	115,681	31%	171,209	58,226
Operating costs	187,475	190,475	71,903	118,572	38%	176,408	52,264
Capital outlay	-	-	-	-	#DIV/0!	-	-
	751,655	760,732	250,354	510,378	33%	760,300	246,446
Total public safety	29,456,958	30,789,876	9,644,911	21,144,965	31%	30,715,599	9,192,828
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	48,500	48,500	50%	66,000	33,000
Odell Williamson Municipal Airport	27,500	27,500	13,750	13,750	50%	27,500	13,750
Cape Fear Transportation Authority	13,890	13,890	6,944	6,946	50%	9,492	9,492
Brunswick Transit System	-	235,060	235,060	-	100%	241,707	79,763
Total transportation	138,390	373,450	304,254	69,196	81%	344,699	136,005
Environmental Protection:							
Solid Waste:							
Salaries	327,467	332,047	100,121	231,926	30%	339,519	110,424
Fringe benefits	135,656	136,557	39,982	96,575	29%	122,855	39,335
Operating costs	12,508,250	12,508,250	4,083,739	8,424,511	33%	12,750,939	4,273,291
Capital outlay	305,000	305,000	132,880	172,120	44%	63,559	-
	13,276,373	13,281,854	4,356,722	8,925,132	33%	13,276,872	4,423,050
Other:							
Forestry services	215,541	215,541	55,379	160,162	26%	212,185	24,981
Soil Restoration	-	-	-	-	#DIV/0!	-	-
Artificial Reef Program	-	-	-	-	#DIV/0!	-	-
Brunswick County Beach Consortium	30,000	30,000	15,000	15,000	50%	30,000	15,000
Cape Fear River Corridor	-	-	-	-	#DIV/0!	-	0
Lockwood Folly River Aquatic Restoration	-	-	-	-	#DIV/0!	-	-
	245,541	245,541	70,379	175,162	29%	242,185	39,981
Total environmental protection	13,521,914	13,527,395	4,427,101	9,100,294	33%	13,519,057	4,463,031
Economic Development:							
Code Enforcement:							
Salaries	162,322	163,735	49,540	114,195	30%	137,587	49,144
Fringe benefits	67,599	67,877	21,611	46,266	32%	54,635	21,573
Operating costs	34,215	34,215	8,892	25,323	26%	17,177	5,565
Capital outlay	-	-	-	-	#DIV/0!	-	-
	264,136	265,827	80,043	185,784	30%	209,399	76,282

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED OCTOBER 31, 2011

	Original Budget	Current Budget	October 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	October 31, 2011
Planning:							
Salaries	636,260	645,349	188,836	456,513	29%	582,817	194,507
Fringe benefits	231,219	233,011	68,720	164,291	29%	220,898	73,286
Operating costs	108,771	108,771	42,647	66,124	39%	81,362	22,301
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>976,250</u>	<u>987,131</u>	<u>300,203</u>	<u>686,928</u>	<u>30%</u>	<u>885,077</u>	<u>290,094</u>
Cooperative Extension:							
Salaries	230,750	240,043	44,383	195,660	18%	229,167	70,548
Fringe benefits	96,396	96,536	12,815	83,721	13%	74,639	575
Operating costs	97,946	116,791	38,285	78,506	33%	99,123	31,859
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>425,092</u>	<u>453,370</u>	<u>95,483</u>	<u>357,887</u>	<u>21%</u>	<u>402,929</u>	<u>102,982</u>
Soil and Water Conservation:							
Salaries	127,032	129,182	38,674	90,508	30%	129,966	38,287
Fringe benefits	51,740	52,163	16,503	35,660	32%	52,448	16,512
Operating costs	14,200	16,200	3,454	12,746	21%	10,507	3,562
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>192,972</u>	<u>197,545</u>	<u>58,631</u>	<u>138,914</u>	<u>30%</u>	<u>192,921</u>	<u>58,361</u>
Public Housing Section 8:							
Salaries	183,253	185,159	58,017	127,142	31%	182,829	53,626
Fringe benefits	71,725	72,101	23,127	48,974	32%	71,383	22,375
Operating costs	2,234,725	2,234,725	721,579	1,513,146	32%	2,260,883	762,991
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>2,489,703</u>	<u>2,491,985</u>	<u>802,723</u>	<u>1,689,262</u>	<u>32%</u>	<u>2,515,095</u>	<u>838,992</u>
Community Development:							
Operating costs	115,000	170,034	18,371	151,663	11%	3,457	4,600
Economic Development:							
Salaries	201,717	204,483	58,512	145,971	29%	188,496	59,454
Fringe benefits	66,465	67,011	18,013	48,998	27%	62,718	20,518
Operating costs	128,500	128,500	42,833	85,667	33%	135,500	42,833
	<u>396,682</u>	<u>399,994</u>	<u>119,358</u>	<u>280,636</u>	<u>30%</u>	<u>386,714</u>	<u>122,805</u>
Other Economic Development:							
Lockwood Folly & Shallotte Dredging	-	-	-	-	#DIV/0!	-	-
Inlet Committee-Save Our Sands	-	-	-	-	#DIV/0!	-	-
Lockwood Folly Marketplace	-	-	-	-	#DIV/0!	-	-
Committee of 100	-	-	-	-	#DIV/0!	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>-</u>
Total economic development	<u>4,859,835</u>	<u>4,965,886</u>	<u>1,474,812</u>	<u>3,491,074</u>	<u>30%</u>	<u>4,595,592</u>	<u>1,494,116</u>
Human Services:							
Health:							
Administration:							
Salaries	2,198,964	2,232,331	672,677	1,559,654	30%	2,256,841	712,380
Fringe benefits	859,216	865,795	261,328	604,467	30%	833,412	271,532
Operating costs	231,725	231,725	55,318	176,407	24%	203,567	37,879
Capital outlay	-	-	-	-	#DIV/0!	23,181	23,181
	<u>3,289,905</u>	<u>3,329,851</u>	<u>989,323</u>	<u>2,340,528</u>	<u>30%</u>	<u>3,317,001</u>	<u>1,044,972</u>
Communicable Diseases:							
Operating costs	254,808	254,808	105,453	149,355	41%	245,314	130,685
Adult Health Maintenance:							
Salaries	-	-	-	-	#DIV/0!	-	0
Fringe benefits	-	-	-	-	#DIV/0!	-	-
Operating costs	69,680	78,927	24,856	54,071	31%	80,699	18,576
	<u>69,680</u>	<u>78,927</u>	<u>24,856</u>	<u>54,071</u>	<u>31%</u>	<u>80,699</u>	<u>18,576</u>
Senior Health							
Salaries	176,022	179,001	54,103	124,898	30%	179,507	54,036
Fringe benefits	61,404	61,990	16,514	45,476	27%	53,201	16,595
Operating costs	232,005	232,005	76,182	155,823	33%	218,616	84,044
	<u>469,431</u>	<u>472,996</u>	<u>146,799</u>	<u>326,197</u>	<u>31%</u>	<u>451,324</u>	<u>154,675</u>
Maternal and Child Health:							
Salaries	360,596	366,699	112,050	254,649	31%	370,495	111,208
Fringe benefits	160,093	161,296	51,380	109,916	32%	165,872	51,334
Operating costs	644,002	642,997	162,164	480,833	25%	619,130	206,727

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED OCTOBER 31, 2011

	Original Budget	Current Budget	October 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	October 31, 2011
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,164,691	1,170,992	325,594	845,398	28%	1,155,497	369,269
Environmental Health:							
Salaries	793,542	794,221	238,013	556,208	30%	753,389	226,394
Fringe benefits	281,026	283,672	87,342	196,330	31%	264,446	81,275
Operating costs	154,575	205,954	66,561	139,393	32%	230,872	92,861
Capital outlay	19,000	19,000	-	19,000	0%	10,194	-
	1,248,143	1,302,847	391,916	910,931	30%	1,258,901	400,530
Total health	6,496,658	6,610,421	1,983,941	4,626,480	30%	6,508,736	2,118,707
Veterans' Services:							
Salaries	86,151	87,341	27,386	59,955	31%	89,779	29,006
Fringe benefits	34,352	34,587	11,023	23,564	32%	34,285	10,751
Operating costs	14,844	14,844	4,698	10,146	32%	9,926	3,321
Total veterans' services	135,347	136,772	43,107	93,665	32%	133,990	43,078
Social Services:							
Administration:							
Salaries	5,605,842	5,697,595	1,692,752	4,004,843	30%	5,166,551	1,587,080
Fringe benefits	2,298,024	2,327,887	697,439	1,630,448	30%	2,012,514	631,738
Operating costs	1,382,367	1,413,012	603,963	809,049	43%	1,745,061	420,482
Capital outlay	292,200	292,200	-	292,200	0%	-	-
	9,578,433	9,730,694	2,994,154	6,736,540	31%	8,924,126	2,639,300
Community Alternative Program:							
Salaries	-	-	-	-	#DIV/0!	232,274	73,988
Fringe benefits	-	-	-	-	#DIV/0!	124,542	42,570
Operating costs	-	-	-	-	#DIV/0!	32,449	8,738
	-	-	-	-	#DIV/0!	389,265	125,296
Title III-In Home Care:							
Salaries	235,822	239,813	50,291	189,522	21%	188,398	57,394
Fringe benefits	135,491	136,278	33,338	102,940	24%	112,617	37,763
Operating costs	101,100	101,100	2,305	98,795	2%	415	33
	472,413	477,191	85,934	391,257	18%	301,430	95,190
Other Operating Costs:							
Medical assistance	30,000	30,000	5,042	24,958	17%	13,723	9,580
Aid to the blind	5,700	5,700	-	5,700	0%	6,082	727
Adoption assistance	280,000	280,000	87,848	192,152	31%	264,592	87,968
Special assistance to aged	262,500	262,500	86,106	176,394	33%	239,238	83,601
Special assistance to disabled	262,500	262,500	90,125	172,375	34%	260,370	90,026
Foster care	375,000	375,000	112,094	262,906	30%	386,094	109,513
State foster home	125,000	125,000	113,667	11,333	91%	250,927	24,337
Special assistance	1,500	1,500	-	1,500	0%	-	-
Day care	3,571,441	3,693,090	976,425	2,716,665	26%	4,517,892	1,215,438
Special child adoption assistance	121,649	98,846	11,969	86,877	12%	37,852	7,801
	5,035,290	5,134,136	1,483,276	3,650,860	29%	5,976,770	1,628,991
Total social services	15,086,136	15,342,021	4,563,364	10,778,657	30%	15,591,591	4,488,777
Other Human Services:							
Coastalcare	692,000	692,000	230,446	461,554	33%	689,127	227,235
Other human services	2,009,200	2,130,319	805,429	1,324,890	38%	2,205,513	767,713
Other human services-capital outlay	-	137,273	3,000	134,273	2%	795,924	-
	2,701,200	2,959,592	1,038,875	1,920,717	35%	3,690,564	994,948
Total human services	24,419,341	25,048,806	7,629,287	17,419,519	30%	25,924,881	7,645,510
Education:							
Public schools - current	32,339,596	32,339,596	10,779,864	21,559,732	33%	31,293,219	10,431,072
Public schools - capital outlay	678,453	678,453	226,152	452,301	33%	656,501	-
Community college - current	3,657,105	3,657,105	1,219,036	2,438,069	33%	3,538,906	1,179,636
Community college - capital outlay	-	-	-	-	#DIV/0!	-	-
Total education	36,675,154	36,675,154	12,225,052	24,450,102	33%	35,488,626	11,610,708
Culture and Recreation:							
Parks and Recreation:							
Salaries	1,179,615	1,195,218	391,651	803,567	33%	1,159,301	389,738
Fringe benefits	397,132	400,210	131,119	269,091	33%	405,522	130,078
Operating costs	884,559	884,559	308,456	576,103	35%	829,427	265,123

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED OCTOBER 31, 2011

	Original Budget	Current Budget	October 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	October 31, 2011
Capital outlay	76,000	76,000	7,672	68,328	10%	31,080	28,080
	2,537,306	2,555,987	838,898	1,717,089	33%	2,425,330	813,019
Brunswick County Library:							
Salaries	632,257	639,865	202,006	437,859	32%	632,440	207,129
Fringe benefits	275,941	277,442	89,415	188,027	32%	259,499	89,272
Operating costs	289,700	289,700	65,345	224,355	23%	257,753	62,823
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,197,898	1,207,007	356,766	850,241	30%	1,149,692	359,224
Other Culture and Recreation:							
Contributions	-	-	-	-	#DIV/0!	250,000	-
Total culture and recreation	3,735,204	3,762,994	1,195,664	2,567,330	32%	3,825,022	1,172,243
Debt Service:							
Principal retirement	9,910,000	9,910,000	-	9,910,000	0%	9,949,167	-
Interest	4,265,190	4,265,190	1,943,301	2,321,889	46%	6,487,455	2,065,610
Fees	-	15,000	4,325	10,675	29%	-	-
Total debt service	14,175,190	14,190,190	1,947,626	12,242,564	14%	16,436,622	2,065,610
Total expenditures	149,128,770	152,486,717	46,375,362	106,111,355	30.4%	152,820,203	44,997,358
Revenues over (under) expenditures	647,738	(1,972,675)	(12,701,373)	(10,728,698)		2,340,273	(9,656,738)
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	45,827,136	-
Premiums on bonds	-	-	-	-	#DIV/0!	4,789,688	-
Discounts on bonds	-	-	-	-	#DIV/0!	(196,863)	-
Payment to escrow agent for refunded debt	-	-	-	-	#DIV/0!	(48,226,667)	-
Sale of capital assets	-	-	-	-	#DIV/0!	-	-
	-	-	-	-	#DIV/0!	2,193,294	-
Transfers From Other Funds:							
Transfer from school capital project fund	-	-	-	-	#DIV/0!	-	-
Transfer from county capital project fund	513,300	513,300	-	(513,300)	0%	160,000	-
	513,300	513,300	-	(513,300)	0%	160,000	-
Transfers To Other Funds:							
Transfer to school capital reserve fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to leasing fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to school capital project fund	(2,009,158)	(2,009,158)	-	2,009,158	0%	(1,960,049)	-
Transfer to grant project funds	-	(15,000)	(15,000)	-	100%	(36,586)	4,800
Transfer to register of deeds technology fund	-	-	-	-	#DIV/0!	-	(28,566)
Transfer to 911 fund	-	-	-	-	#DIV/0!	-	-
Transfer to county capital reserve fund	-	-	-	-	#DIV/0!	-	-
Transfer to county capital project funds	-	-	-	-	#DIV/0!	(334,960)	-
Transfer to workers' compensation fund	-	-	-	-	#DIV/0!	-	-
	(2,009,158)	(2,024,158)	(15,000)	2,009,158	1%	(2,331,595)	(23,766)
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(388,000)	-	388,000	0%	-	-
Appropriated fund balance	1,248,120	3,871,533	-	(3,871,533)	0%	-	-
	848,120	3,483,533	-	(3,483,533)	0%	-	-
Total other financing sources (uses)	(647,738)	1,972,675	(15,000)	(1,987,675)	-1%	21,699	(23,766)
Revenues and other financing sources over expenditures and other financing uses	\$ -	\$ -	(12,716,373)	\$ (12,716,373)		2,361,972	(9,680,504)
Fund balance, beginning of year			59,712,327			57,350,355	57,135,789
Fund balance, end of year to date			\$ 46,995,954			\$ 59,712,327	\$ 47,455,285

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - COUNTY CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2012

	Project Budget	Actual		
		Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental	\$ 19,312,361	\$ 12,334,355	\$ 59,489	\$ 12,393,844
Investment earnings	104,422	127,171	9,156	136,327
Performance bonds	4,368,251	4,368,251	-	4,368,251
Other	259,716	204,563	-	204,563
Total revenues	<u>24,044,750</u>	<u>17,034,340</u>	<u>68,645</u>	<u>17,102,985</u>
Expenditures:				
Capital Improvements:				
Public Safety:				
911 Center expansion	2,100,000	-	-	-
Environmental protection:				
C&D Landfill expansion	2,658,713	2,542,945	-	2,542,945
Economic Development:				
Highway 211 Land	3,469,422	3,469,422	-	3,469,422
Avalon	3,922,845	286,153	13,217	299,370
Goose Marsh	170,821	154,530	-	154,530
Springlake at Maritime Shores	274,585	-	-	-
	<u>7,837,673</u>	<u>3,910,105</u>	<u>13,217</u>	<u>3,923,322</u>
Cultural and recreation:				
Ocean Isle Beach Park	3,145,850	3,145,750	-	3,145,750
Cedar Grove Park	5,779,761	5,779,761	-	5,779,761
Leland Library	693,452	693,451	-	693,451
Town Creek Park Improvements	756,704	37,350	20,000	57,350
Waccamaw Park Improvements	20,000	-	10,750	10,750
Brunswick River Boat Ramp	10,300	6,839	460	7,299
	<u>10,406,067</u>	<u>9,663,151</u>	<u>31,210</u>	<u>9,694,361</u>
Transportation:				
Airport Improvements	19,031,758	13,861,139	210,899	14,072,038
Total expenditures	<u>42,034,211</u>	<u>29,977,340</u>	<u>255,326</u>	<u>30,232,666</u>
Revenues over (under) expenditures	(17,989,461)	(12,943,000)	(186,681)	(13,129,681)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(6,902,894)	-	-	-
Transfer from general fund	15,888,234	15,888,234	-	15,888,234
Transfer to general fund	(1,901,439)	(1,388,139)	-	(1,388,139)
Debt financing issued	2,242,865	2,242,864	-	2,242,864
Premium on bonds issued	42,102	42,102	-	42,102
Total other financing sources (uses)	<u>17,989,461</u>	<u>16,785,061</u>	<u>-</u>	<u>16,785,061</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 3,842,061</u>	<u>(186,681)</u>	<u>\$ 3,655,380</u>
Fund balance, beginning of year			12,481,519	
Fund balance, end of year to date			<u>\$ 12,294,838</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2012

	Project Budget	Prior Years	Actual Current Year To Date	Total to Date
Revenues:				
NC Education Lottery	\$ 4,772,520	\$ 3,221,937	\$ 151,485	\$ 3,373,422
Investment earnings	1,199,342	1,286,052	8,679	1,294,731
Investment earnings-debt proceeds	-	-	656	656
Other	-	-	-	-
Total revenues	<u>5,971,862</u>	<u>4,507,989</u>	<u>160,820</u>	<u>4,668,809</u>
Expenditures:				
Brunswick County Schools capital projects	36,044,571	22,195,367	1,089,133	23,284,500
Brunswick Community College	31,665,911	30,040,855	295,737	30,336,592
Total expenditures	<u>67,710,482</u>	<u>52,236,222</u>	<u>1,384,870</u>	<u>53,621,092</u>
Revenues over (under) expenditures	(61,738,620)	(47,728,233)	(1,224,050)	(48,952,283)
Other Financing Sources (Uses):				
Transfer from general fund	24,719,638	22,830,574	-	22,830,574
Appropriated fund balance	6,542,506	-	-	-
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Total other financing sources (uses)	<u>61,738,620</u>	<u>53,307,050</u>	<u>-</u>	<u>53,307,050</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 5,578,817</u>	(1,224,050)	<u>\$ 4,354,767</u>
Fund balance, beginning of year			<u>11,844,965</u>	
Fund balance, end of year to date			<u>\$ 10,620,915</u>	

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
October 31, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:					
Cash, cash equivalents and investments	\$ 90,798	\$ 397,949	\$ (636,738)	\$ 704,103	\$ 556,112
Cash, cash equivalents and investments - restricted	-	-	-	-	-
Interest receivable	-	344	-	492	836
Receivables - net	-	-	-	-	-
Due from other governmental agencies	-	-	1	-	1
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 90,798</u>	<u>\$ 398,293</u>	<u>\$ (636,737)</u>	<u>\$ 704,595</u>	<u>\$ 556,949</u>
Liabilities and Fund Balance:					
Liabilities:					
Accounts payable and accrued liabilities	\$ -	\$ 478	\$ 1,148	\$ (14)	\$ 1,612
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>478</u>	<u>1,148</u>	<u>(14)</u>	<u>1,612</u>
Fund Balance:					
Reserved for:					
State statute	-	344	1	492	837
Restricted-other		397,471		704,117	1,101,588
Assigned					-
Unassigned	90,798	-	(637,886)	-	(547,088)
Total fund balance	<u>90,798</u>	<u>397,815</u>	<u>(637,885)</u>	<u>704,609</u>	<u>555,337</u>
Total liabilities and fund balance	<u>\$ 90,798</u>	<u>\$ 398,293</u>	<u>\$ (636,737)</u>	<u>\$ 704,595</u>	<u>\$ 556,949</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED OCTOBER 31, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:					
Other taxes and licenses	\$ 716,873	\$ -	\$ -	\$ -	716,873
Restricted intergovernmental	-	161,423	(521,570)	-	(360,147)
Permits and fees	-	-	-	48,367	48,367
Investment earnings	-	(59)	-	541	482
Other	-	-	-	-	-
Total revenues	<u>716,873</u>	<u>161,364</u>	<u>(521,570)</u>	<u>48,908</u>	<u>405,575</u>
Expenditures:					
General government	-	-	-	30,892	30,892
Public safety	-	112,374	-	-	112,374
Economic and physical development	626,075	-	161,548	-	787,623
Cultural and recreation	-	-	-	-	-
Total expenditures	<u>626,075</u>	<u>112,374</u>	<u>161,548</u>	<u>30,892</u>	<u>930,889</u>
Revenues over (under) expenditures	90,798	48,990	(683,118)	18,016	(525,314)
Other Financing Sources (Uses):					
Transfers In:					
Transfers from general fund	-	-	-	-	-
Transfers Out:					
Transfer to general fund	-	-	15,000	-	15,000
Transfer to school capital project funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Revenues and other financing sources over (under) expenditures and other financing uses	90,798	48,990	(668,118)	18,016	(510,314)
Fund balance, beginning of year	<u>-</u>	<u>348,825</u>	<u>30,233</u>	<u>686,593</u>	<u>1,065,651</u>
Fund balance, end of year to date	<u>\$ 90,798</u>	<u>\$ 397,815</u>	<u>\$ (637,885)</u>	<u>\$ 704,609</u>	<u>\$ 555,337</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE
 BRUNSWICK COUNTY OCCUPANCY TAX FUND

FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>October 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Occupancy taxes	\$ 1,109,374	\$ 716,873	\$ (392,501)	\$ 1,147,265
Expenditures				
Economic and physical development	1,109,374	626,075	483,299	1,147,266
Revenues over (under) expenditures	-	90,798	90,798	(1)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Transfer to general fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>90,798</u>	<u>\$ 90,798</u>	<u>(1)</u>
Fund balance, beginning of year		<u>-</u>		<u>1</u>
Fund balance, end of year to date		<u>\$ 90,798</u>		<u>\$ -</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND
 FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012**

	<u>Budget</u>	<u>October 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Restricted intergovernmental	\$ 882,350	\$ 161,423	\$ (720,927)	\$ 607,350
Investment earnings	-	(59)	(59)	1,931
Total revenues	<u>882,350</u>	<u>161,364</u>	<u>(720,986)</u>	<u>609,281</u>
Expenditures:				
Public safety	<u>882,350</u>	<u>112,374</u>	<u>769,976</u>	<u>1,036,560</u>
Revenues over (under) expenditures	-	48,990	48,990	(427,279)
Other Financing Sources (Uses):				
Transfers from general fund	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>48,990</u>	<u>\$ 48,990</u>	<u>(427,279)</u>
Fund balance, beginning of year		<u>348,825</u>		<u>776,105</u>
Fund balance, end of year to date		<u>\$ 397,815</u>		<u>\$ 348,825</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - GRANT PROJECT FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2012

	Project Authorization	Prior Years	Actual Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental - CHAF	\$ 741,541	\$ 741,541	\$ -	\$ 741,541
Restricted intergovernmental - Emergency Services	1,888,202	1,650,391	(272,807)	1,377,584
Restricted intergovernmental - Economic and Physical Development	127,138	47,138	-	47,138
Restricted intergovernmental - Sheriff's	557,516	334,375	(281,572)	52,803
Restricted intergovernmental - ARRA Sheriff's	99,555	91,650	1,800	93,450
Restricted intergovernmental - Environmental Protection	11,658	11,658	-	11,658
Restricted intergovernmental - CDBG Scattered Site 2009	400,000	400,000	-	400,000
Restricted intergovernmental - Urgent Repair 2010	75,000	75,000	-	75,000
Restricted intergovernmental - Culture and Recreation	75,000	51,829	(51,829)	-
Restricted intergovernmental - USDA HouSing Preservation 2010	90,000	90,000	-	90,000
Restricted intergovernmental - Urgent Repair 2011	75,000	37,500	-	37,500
Restricted intergovernmental - Single Family Rehab 2011	160,000	46,720	45,338	92,058
Restricted intergovernmental - Urgent Repair 2012	75,000	-	37,500	37,500
Restricted intergovernmental - Water Hookup 2011	75,000	-	-	-
Other revenue	1,615	1,615	-	1,615
Investment earnings	-	72	-	72
Total revenues	<u>4,452,225</u>	<u>3,579,489</u>	<u>(521,570)</u>	<u>3,057,919</u>
Expenditures:				
CHAF	788,724	788,724	-	788,724
Emergency Services - Public Safety	1,889,817	1,637,399	10,259	1,647,658
General Economic and Physical Development	127,138	47,138	-	47,138
Sheriff's Department grants	657,071	426,025	20,401	446,426
Environmental protection	14,408	14,408	-	14,408
CDBG - Scattered Site 2009	400,000	400,000	-	400,000
Urgent Repair - 2010	91,600	89,160	-	89,160
Culture and recreation	95,000	61,335	33,665	95,000
USDA Housing Preservation 2010 (HPG)	135,000	135,000	-	135,000
Urgent Repair - 2011	90,000	40,238	13,919	54,157
Single Family Rehabilitation - 2011	160,000	46,720	83,304	130,024
Urgent Repair - 2012	90,000	-	-	-
CDBG - 2011 Water Hookup Grant	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,613,758</u>	<u>3,686,147</u>	<u>161,548</u>	<u>3,847,695</u>
Revenues over (under) expenditures	(161,533)	(106,658)	(683,118)	(789,776)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfers from general fund	161,533	146,533	15,000	161,533
Appropriated fund balance	-	-	-	-
Total other financing sources (uses)	<u>161,533</u>	<u>146,533</u>	<u>15,000</u>	<u>161,533</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 39,875</u>	<u>(668,118)</u>	<u>\$ (628,243)</u>
Fund balance, beginning of year			<u>30,233</u>	
Fund balance, end of year to date			<u>\$ (637,885)</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE -
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND
 FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>October 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Investment earnings	\$ 1,200	\$ 541	\$ (659)	\$ 2,218
Other permits and fees	<u>102,000</u>	<u>48,367</u>	<u>(53,633)</u>	<u>100,187</u>
Total revenues	<u>103,200</u>	<u>48,908</u>	<u>(54,292)</u>	<u>102,405</u>
Expenditures:				
General government	<u>153,478</u>	<u>30,892</u>	<u>122,586</u>	<u>78,465</u>
Revenues over (under) expenditures	(50,278)	18,016	68,294	23,940
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Appropriated Fund Balance	<u>50,278</u>	<u>-</u>	<u>(50,278)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>18,016</u>	<u>\$ 18,016</u>	<u>23,940</u>
Fund balance, beginning of year		<u>686,593</u>		<u>662,653</u>
Fund balance, end of year to date		<u>\$ 704,609</u>		<u>\$ 686,593</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)

October 31, 2012

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 25,913,848	4,547,827	\$ 30,461,675
Restricted cash	1,373,175	406,113	1,779,288
Interest receivable	16,685	3,657	20,342
Receivables and special assessments, net	2,582,956	13,451	2,596,407
Due from other governmental agencies	387,852	183,581	571,433
Due from other funds	-	-	-
Inventories	1,340,165	-	1,340,165
Total current assets	<u>31,614,681</u>	<u>5,154,629</u>	<u>36,769,310</u>
Current Liabilities:			
Accounts payable and other liabilities	323,863	-	323,863
Customer deposits	1,467,262	-	1,467,262
Current portion of debt	780,108	-	780,108
Due to other funds	-	-	-
Total current liabilities	<u>2,571,233</u>	<u>-</u>	<u>2,571,233</u>
Expendable net assets	29,043,448	5,154,629	34,198,077
Noncurrent Items:			
Non-depreciable capital assets	12,135,747	-	12,135,747
Depreciable capital assets, net	118,366,290	-	118,366,290
Compensated absences	(301,509)	-	(301,509)
Other post-employment benefits	(1,926,820)	-	(1,926,820)
Deferred revenue	(356,500)	(13,452)	(369,952)
Non-current portion of debt	(18,223,634)	-	(18,223,634)
Total net assets	<u>\$ 138,737,022</u>	<u>\$ 5,141,177</u>	<u>\$ 143,878,199</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED OCTOBER 31, 2011

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2012</u>	<u>October 31, 2011</u>
Revenues:							
User charges	\$ 19,253,598	\$ 19,253,598	\$ 7,993,884	\$ (11,259,714)	42%	\$ 19,245,328	\$ 8,433,485
ARRA Interest Subsidy	298,109	298,109	149,055	(149,054)	50%	303,325	151,662
Restricted intergovernmental revenue	-	-	-	-	#DIV/0!	-	-
Investment earnings	40,000	40,000	20,319	(19,681)	51%	74,185	30,791
Other	392,014	393,624	102,859	(290,765)	26%	451,650	99,260
Total revenues	<u>19,983,721</u>	<u>19,985,331</u>	<u>8,266,117</u>	<u>(11,719,214)</u>	<u>41%</u>	<u>20,074,488</u>	<u>8,715,198</u>
Expenditures:							
Salaries	3,811,220	3,872,988	1,150,677	2,722,311	30%	3,753,990	1,163,808
Fringe benefits	1,587,754	1,599,909	506,465	1,093,444	32%	1,543,793	515,340
Operating expenditures	6,606,554	6,785,224	2,259,595	4,525,629	33%	6,289,454	2,311,373
Repairs and maintenance	1,110,700	1,102,700	169,140	933,560	15%	840,610	256,747
Capital outlay	2,674,500	3,008,008	1,032,361	1,975,647	34%	1,980,380	1,091,650
Debt Service:							
Principal	755,376	755,376	36,231	719,145	5%	715,528	34,657
Interest	863,172	863,172	416,121	447,051	48%	882,907	362,758
Total expenditures	<u>17,409,276</u>	<u>17,987,377</u>	<u>5,570,590</u>	<u>12,416,787</u>	<u>31%</u>	<u>16,006,662</u>	<u>5,736,333</u>
Revenues over (under) expenditures	2,574,445	1,997,954	2,695,527	697,573		4,067,826	2,978,865
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	#DIV/0!	3,790,000	-
Premium on debt issued	-	-	-	-		533,590	-
USDA payoff of bond principal	-	-	-	-		(4,285,000)	-
Transfer to water capital project fund	(3,698,480)	(3,698,480)	-	3,698,480	0%	(2,668,183)	(2,668,183)
Transfer from water capital project fund	-	123,770	123,770	-	100%	254,000	-
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	1,124,035	1,576,756	-	(1,576,756)	0%	-	-
Total other financing sources (uses)	<u>(2,574,445)</u>	<u>(1,997,954)</u>	<u>123,770</u>	<u>2,121,724</u>	<u>-6%</u>	<u>(2,375,593)</u>	<u>(2,668,183)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ 2,819,297	\$ 2,819,297		\$ 1,692,233	\$ 310,682

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -
WATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2012**

		Actual		
	Project Budget	Prior Year	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Investment earnings	862	43,019	3,829	46,848
Investment earnings-debt proceeds	-	-	62	62
Assessments	-	26,043	-	26,043
Penalties and interest on assessments	-	7,510	-	7,510
Total revenues	862	76,572	3,891	80,463
Expenditures:				
Utility operations center	5,438,210	5,437,603	-	5,437,603
Northwest water plant expansion	11,146,392	10,693,224	20,159	10,713,383
Ocean Forest, Sea Castle line extension	406,160	385,450	150	385,600
2010 Recovery Zone (Randolphville, Zion, Shingletree line extension)	1,027,204	1,027,204	-	1,027,204
Roger Bacon, Calabash line extensions	694,514	694,515	-	694,515
Brunswick Community College water main	508,555	433,791	975	434,766
Ash, Little River, Etheridge Rd. water extension	1,211,189	1,211,189	-	1,211,189
Mulligan's, Cox Landing, Smith, Old Ferry, Stanley	129,404	117,323	-	117,323
Stanley Road 2nd Interconnect	19,300	3,625	6,675	10,300
Oak Island Second Feed Line	80,000	64,600	1,547	66,147
Old Shallotte Rd./Green Bay water extension	596,295	63,044	568	63,612
Sunny Point line extension	38,500	-	30,625	30,625
City of Northwest 2nd Feed Line	175,000	-	2,839	2,839
Sunset Beach 2nd Feed Line	85,000	-	2,906	2,906
Sandpiper Bay 2nd Feed Line	100,000	-	-	-
Total expenditures	21,655,723	20,131,568	66,444	20,198,012
Revenues over (under) expenditures	(21,654,861)	(20,054,996)	(62,553)	(20,117,549)
Other Financing Sources (Uses):				
Long term debt issued	12,172,734	12,172,734	-	12,172,734
Contingency for future projects	(7,298,363)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Transfers from water fund	15,374,763	11,676,284	-	11,676,284
Transfers to water fund	(377,770)	-	(123,770)	(123,770)
Total other financing sources (uses)	21,654,861	23,849,018	(123,770)	23,725,248
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 3,794,022	\$ (186,323)	\$ 3,607,699

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)

October 31, 2012

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 781,828	6,606,647	\$ 7,388,475
Restricted cash	3,096,543	18,781,618	21,878,161
Interest receivable	523	4,352	4,875
Special assessments receivable	2,286,719	175,807	2,462,526
Receivables, net	1,143,218	-	1,143,218
Due from other governmental agencies	125,480	368,537	494,017
Inventories	263,913	-	263,913
Total current assets	<u>7,698,224</u>	<u>25,936,961</u>	<u>33,635,185</u>
Current Liabilities:			
Accounts payable and other liabilities	31,339	1,523	32,862
Current portion of debt	7,872,421	-	7,872,421
Due to other funds	-	-	-
Total current liabilities	<u>7,903,760</u>	<u>1,523</u>	<u>7,905,283</u>
Expendable net assets	(205,536)	25,935,438	25,729,902
Noncurrent Items:			
Non-depreciable capital assets	26,482,352	-	26,482,352
Depreciable capital assets, net	186,826,397	-	186,826,397
Deferred revenues	(4,153,259)	(175,807)	(4,329,066)
Compensated absences	(111,599)	-	(111,599)
Other post-employment benefits	(810,846)	-	(810,846)
Non-current portion of debt	(136,336,456)	-	(136,336,456)
Total net assets	<u>\$ 71,691,053</u>	<u>\$ 25,759,631</u>	<u>\$ 97,450,684</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL - WASTEWATER FUND (NON-GAAP)
 FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED OCTOBER 31, 2011

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2012</u>	<u>October 31, 2011</u>
Revenues:							
User charges	\$ 16,827,083	\$ 16,827,083	\$ 5,459,350	\$ (11,367,733)	32%	\$ 16,176,278	4,447,250
ARRA interest subsidy	418,927	418,927	179,707	(239,220)	43%	298,206	47,553
Special assessments	2,814,243	2,814,243	590,841	(2,223,402)	21%	402,215	144,423
Investment earnings	3,000	3,000	(311)	(3,311)	-10%	-	2,959
Restricted intergovernmental revenues	-	-	-	-	#DIV/0!	6,135	-
Other	22,920	22,920	6,673	(16,247)	29%	71,096	6,706
Total revenues	<u>20,086,173</u>	<u>20,086,173</u>	<u>6,236,260</u>	<u>(13,849,913)</u>	<u>31%</u>	<u>16,953,930</u>	<u>4,648,891</u>
Expenditures:							
Salaries	1,777,766	1,803,437	538,324	1,265,113	30%	1,713,980	527,324
Fringe benefits	752,561	757,614	238,477	519,137	31%	707,905	227,196
Operating expenditures	2,452,219	2,515,355	767,663	1,747,692	31%	2,601,314	690,130
Repairs and maintenance	767,000	785,145	223,718	561,427	28%	703,999	209,603
Capital outlay	893,825	973,984	210,474	763,510	22%	616,719	209,967
Debt Service:							
Principal	8,146,237	8,146,237	84,538	8,061,699	1%	5,856,022	80,866
Interest	5,374,365	5,374,365	2,562,828	2,811,537	48%	7,718,746	2,599,807
Total expenditures	<u>20,163,973</u>	<u>20,356,137</u>	<u>4,626,022</u>	<u>15,730,115</u>	<u>23%</u>	<u>19,918,685</u>	<u>4,544,893</u>
Revenues over (under) expenditures	(77,800)	(269,964)	1,610,238	1,880,202		(2,964,755)	103,998
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	23,145,000	-
Premiums on bonds issued	-	-	-	-	#DIV/0!	3,813,041	-
Payments to escrow agent	-	-	-	-	#DIV/0!	(24,185,000)	-
Transfer to wastewater capital project fund	-	-	-	-	#DIV/0!	(2,567,408)	(2,548,909)
Transfer from wastewater capital project fund	77,800	61,350	-	(61,350)	0%	161,640	147,000
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	-	208,614	-	(208,614)	0%	-	-
Total other financing sources (uses)	<u>77,800</u>	<u>269,964</u>	<u>-</u>	<u>(269,964)</u>		<u>367,273</u>	<u>(2,401,909)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ 1,610,238	\$ 1,610,238		\$ (2,597,482)	\$ (2,297,911)

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2012**

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 2,372,934	\$ 2,372,934	\$ -	\$ 2,372,934
Capital contributions	12,488,604	12,488,604	-	12,488,604
Assessments	22,539	392,866	-	392,866
Miscellaneous	1,168,758	1,129,958	-	1,129,958
ARRA grant	2,000,000	2,000,000	-	2,000,000
ARRA Interest Subsidies	751,773	701,206	50,567	751,773
Investment earnings	2,134,219	2,182,289	3,198	2,185,487
Investment earnings-debt proceeds	-	-	2,224	2,224
Total revenues	<u>20,938,827</u>	<u>21,267,857</u>	<u>55,989</u>	<u>21,323,846</u>
Expenditures:				
West Brunswick Regional Water Reclamation Ph 1	60,454,329	60,454,329	-	60,454,329
West Brunswick Regional Water Reclamation Ph 2	53,994,574	53,994,573	-	53,994,573
Sunset Beach Wastewater Collection System	23,798,580	21,917,418	510,752	22,428,170
Calabash Collection System	4,572,198	4,572,198	-	4,572,198
Regional Pump Station	116,237	116,237	-	116,237
Northeast Brunswick WWTP Expansion	13,797,908	1,501,531	1,761,663	3,263,194
Sea Aire Canal	453,136	453,136	-	453,136
Hwy 74/76 Industrial Park Line	873,352	873,352	-	873,352
Carolina Shores WWTP Upgrade	3,300,000	365,620	77,858	443,478
Boiling Springs Lake Plant & Transmission	2,146,801	270,497	78,518	349,015
Boiling Springs Lake SAD	3,027,027	208,897	151,963	360,860
Ocean Ridge Pump Station/Angel Trace Force Main	375,000	147,917	-	147,917
Bricklanding SAD	805,066	804,719	-	804,719
Total expenditures	<u>167,714,208</u>	<u>145,680,424</u>	<u>2,580,754</u>	<u>148,261,178</u>
Revenues over (under) expenditures	(146,775,381)	(124,412,567)	(2,524,765)	(126,937,332)
Other Financing Sources (Uses):				
Long term debt issued	139,566,434	133,238,684	6,327,750	139,566,434
Bond premium	2,634,429	2,634,429	-	2,634,429
ARRA debt proceeds	2,000,000	2,000,000	-	2,000,000
Gain on sale of real property	882,818	131,600	-	131,600
Fund balance appropriated	4,180,596	-	-	-
Contingency	(6,611,758)	-	-	-
Transfers from wastewater fund	4,386,953	4,040,916	-	4,040,916
Transfer to wastewater fund	(264,091)	(202,741)	-	(202,741)
Total other financing sources (uses)	<u>146,775,381</u>	<u>141,842,888</u>	<u>6,327,750</u>	<u>148,170,638</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 17,430,321	\$ 3,802,985	\$ 21,233,306

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>October 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Charges for services	\$ 1,041,998	\$ 520,999	\$ (520,999)	\$ 1,041,998
Investment earnings	-	1,714	1,714	5,756
Total revenues	<u>1,041,998</u>	<u>522,713</u>	<u>(519,285)</u>	<u>1,047,754</u>
Expenditures:				
Premiums	<u>1,041,998</u>	<u>220,643</u>	<u>821,355</u>	<u>568,590</u>
Revenues over (under) expenditures	-	302,070	302,070	479,164
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>302,070</u>	<u>\$ 302,070</u>	<u>479,164</u>
Fund balance, beginning of year		<u>1,745,583</u>		<u>1,266,418</u>
Fund balance, end of year to date		<u>\$ 2,047,653</u>		<u>\$ 1,745,583</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - HEALTH INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED OCTOBER 31, 2012 AND THE YEAR ENDED JUNE 30, 2012**

	<u>Budget</u>	<u>October 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Charges for services-health premiums	\$ 10,640,700	\$ 3,338,243	\$ (7,302,457)	\$ 10,300,315
Charges for services-wellness	-	12,360	12,360	23,745
Restricted intergovernmental revenue	-	-	-	-
Investment earnings	1,300	2,182	882	3,869
Total revenues	<u>10,642,000</u>	<u>3,352,785</u>	<u>(7,289,215)</u>	<u>10,327,929</u>
Expenditures:				
Administrative expenditures	910,000	295,423	614,577	832,258
Claims paid employees and dependents	<u>9,732,000</u>	<u>2,071,509</u>	<u>7,660,491</u>	<u>8,573,882</u>
Total expenditures	<u>10,642,000</u>	<u>2,366,932</u>	<u>8,275,068</u>	<u>9,406,140</u>
Revenues over (under) expenditures	-	985,853	371,276	921,789
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	985,853	<u>\$ 371,276</u>	921,789
Fund balance, beginning of year		<u>1,035,897</u>		<u>114,108</u>
Fund balance, end of year to date		<u>\$ 2,021,750</u>		<u>\$ 1,035,897</u>

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF OCTOBER 31, 2012

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 4,350			0.00%
BB&T			41,073,578			0.00%
Finistar			<u>5,440,850</u>			0.19%
Total Checking & Petty Cash				\$ 46,518,778	35%	
Money Markets / Savings						
BB&T Money Rate Savings			19,713,252			0.15%
First Bank Preferred Savings			<u>10,342,637</u>			0.20%
Total Money Markets / Savings				\$ 30,055,889	23%	
Certificates of Deposit						
BB&T	10/3/11	10/3/13	10,040,263			0.60%
BB&T	3/20/12	3/20/14	<u>10,000,000</u>			0.44%
Total Certificates of Deposit				\$ 20,040,263	15%	
NC Capital Management Trust - Cash Portfolio				\$ 9,397,134	7%	0.05%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,239,488</u>	2%	0.24%
Total Unrestricted Cash and Investments				\$ 109,251,551		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 21,625,260		16%	0.05%
PNC Bank Money Market			1,445,732		1%	0.10%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 23,285,558		
Grand Total All Cash and Investments				\$ 132,537,108	100%	0.14%

Cash Balances:

General Fund	\$ 45,645,145
County Capital Reserve Fund	7,458,132
School Capital Projects Fund	9,261,764
Water Fund	25,760,140
Water Capital Reserve Fund	3,791,281
Wastewater Fund	736,680
Wastewater Capital Reserve Fund	7,072,621